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BENGAL SECRETARIAT LIBRARY.

1960

RULES

FOR THE

AGENTS AND ACCOUNTANTS

OF THE

BANK OF BENGAL

IN CONDUCTING THE BUSINESS

OF

THE GOVERNMENT TREASURIES.

Calcutta:

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1862.

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RULES.

I.

THE following Rules for the guidance of the Agents and Accountants at the Branches of the Bank of Bengal, in conducting the business of the Government Treasuries under their charge, embrace information on most points likely to arise, but in cases of doubt, and as a general rule, the usage hitherto observed at the local Treasury will be conformed to.

II.

The Books and Accounts to be kept will consist of

A Scroll Cash-Book,

A Daily State, and

An Account in the General Ledger in name of the Collector of the District.

III.

In the Scroll Cash-Book will be entered all Receipts and Disbursements on account of Government. The nett amount only, of Documents paid, on which deductions have been made, will appear in this book, and the totals of each side will form the daily entries in the General Ledger.

IV.

The Daily Sheets will be divided into two grand heads, *"Bengal" and "India," under which the receipts and payments of these Governments will respectively fall. The Vouchers again will be classified under the Government

* Or Punjaub, N. W. Provinces, &c., according to the local Government under which the Treasury exists.

heads of account to which they properly belong, and in cases of documents paid, on which deductions appear, the gross amount of such documents will be debited and the deductions carried to credit on the other side of account under their proper headings. For example, an Audited Pay Bill for a gross amount of Rupees 300, but subject to deduction of Rupees 12 for Income Tax, will, although only actually paid for Rupees 288, be debited as Rupees 300, and the Income Tax will be carried to credit under the head of "Assessed Taxes"; accordingly the total amount of transfers in each day's transactions when deducted from the grand totals of receipts and disbursements must, if correctly entered, show the same totals as the Scroll Cash Book. It will be borne in mind that these deductions merely pass through the Sheets, and do not in any way appear in the Accounts of the Bank, being simply transfer entries to harmonise with the Government system of accounts.

The Sheets will be written up every day and closed in the usual manner, by showing the balance of the previous and of the current day, and when the Agent has satisfied himself as to their being correct, he will docquet and forward them with all the vouchers appertaining thereto to the Collector on the following morning. A skeleton specimen of one day's transactions at the General Treasury is appended, which embraces most of the heads of account likely to occur and will be found useful for reference as to the mode of showing deductions, &c.

V.

Care will be taken that all Vouchers sent to the Collector are either discharged by the Agent or conspicuously branded with the word *paid*. Inattention to this rule might lead to documents being paid twice in the event of their falling into unscrupulous hands.

VI.

The Collector will be furnished by the Agent with a Pass Book, which will be written up and forwarded with the daily sheets, the entries therein being counterparts of those in the Treasury account in the General Ledger, certified by the initials of the Agent or Accountant. The Collector or other Officer authorized to act for him, after examination of the vouchers will, if found correct, attach his initials to the entries on both sides and return the Pass Book to the Bank, taking and retaining a separate copy thereof for his own use.

VII.

Receipts—Revenue.

Any person having money to pay on account of Government will tender the amount at the Office of the Collector accompanied by a Chellan or Memorandum of particulars, in duplicate, which, if necessary, will be prepared in the Account Department of the Office—the Accountant having examined and found it correct will write on both original and duplicate the word "correct," attaching his signature and specifying the head of account. The Chellans will then be returned to the payer who will proceed with them to the Bank where the money will be received and credited to the proper head of account, and an acknowledgment granted to the payer on the original Chellan, the duplicate being retained by the Bank and forwarded to the Collector with the daily account.

VIII.

Miscellaneous Receipts.

Fines, forfeitures and other miscellaneous receipts will be received as at present by the respective Officers, by whom they are now realized, and forwarded daily to the Bank with a Chellan in duplicate describing the several items and the heads under which they should appear in the accounts. One copy of the Chellan will be retained by the Bank and forwarded with the accounts of the day to the Collector, and the other returned receipted to the Public Officer for record in his Office. The Chellans will be numbered consecutively in a monthly series.

Income Tax and subscriptions to Service Funds deducted on pay bills, will be credited in the Bank's accounts with Government to the proper head by charge *per contra* of the gross amount of the bill.

IX.

Supply Bills.

Intimation will be given to the Bank by the Collector daily or weekly, as may be necessary, of the amount available at different Treasuries, and the rates at which bills will be granted. The Bank will receive sums tendered for bills and grant acknowledgments for the same, on presentation of which to the Collector he will issue the bills.

X.

Transfer Receipts.

Transfer Receipts, Public Service or Privilege, will be issued by the Bank in accordance with the "Amended Rules for Bills of Exchange, &c.," copy of which will be furnished for the Agent's guidance.

XI.

Local Funds.

Deposits.

The accounts of Local Funds and Registers of Deposits will continue to be kept as at present in the Collector's and Magistrate's and Judge's Offices, the Bank only receiving the amounts tendered, and crediting them to the proper heads of account.

XII.

Military Receipts and Security Deposits.

Cash Receipts and Security Deposits of the Military Department will be received at the Bank in accordance with the Rules prescribed by the Board of Audit (Page 19 and following pages of pamphlet "Amended Rules for Bills of Exchange, &c.") Forms will be supplied to the Bank by the Collector.

XIII.

Discount on Sale of Stamps and Postage Stamps

Will be made on the authority of a statement signed by the Collector, showing the amount sold, the amount of discount due to the purchaser, and the net amount payable by him to the Bank. The Bank on receiving such net amount will afford credit for the gross sale proceeds, and debit the discount *per contra*, specifying the rates and other particulars as per Collector's statement.

XIV.

PAYMENTS.

CIVIL CHARGES.

All regular monthly charges for salaries, establishments, and contingent expenses of Officers of the Judicial and Revenue Departments and the Police, will be paid by the Bank upon bills audited by the Civil Paymaster.

XV.

REFUNDS.

FINES.

Refunds of the above description will be made by the Bank on the written authority of the Collector.

RE-PAYMENTS OF DEPOSITS.

Standing at credit of individuals in the Collector or Magistrate's or Judge's accounts will be made on the order of the Officer (countersigned by the Collector) from whom received, and by whom the usual check Registers will be kept as at present. Persons claiming re-payments of such deposits must therefore apply to the Officer who received them, who, after examining the check Register, and making the necessary record, will furnish the applicant with an order on the Bank in the following form :—

To

THE AGENT BANK OF BENGAL AT

Pay to the receipt of

Rs.

being the amount of deposit on account of

credited in my deposit Register

of

as No.

Official Designation.

XVI.

Civil Contingent Charges.

i. e. of Officers of the Judicial and Revenue Departments and the Police, will be defrayed out of a standing advance for which special authority will be issued by the Deputy Auditor and Accountant General through the Collector, and thereafter on presentation of Contingent Bill passed by the Civil Paymaster.

XVII.

Interest on Public Loans.

Government Promissory Notes, on which Interest may be due, will be presented, as at present, to the Collector of the district, who having calculated and entered the amount of Interest in the proper place on the back of the paper, under his official signature, will furnish the holder with an order on the Bank in the following form :—

Pay to

Rs.

being Interest @ per cent. due on Government Promissory Note, No. of for Rs.

Collector.

XVIII.

Government Savings Bank.

Payments should only be made on letters of authority from the Secretary, Government Savings Bank at Calcutta.

XIX.

Advances to the Public Works, Military, Telegraph, and Postal Departments

Will be made on the authority of Letters of Credit issued by the Deputy Auditor and Accountant General in accordance with the rules laid down in the Accountant General's Notification, dated 21st February 1862, and Proceedings of the Board of Audit of 14th idem. Printed Copies will be furnished.

XX.

Remittance.

The forms used for the remittance of funds through the Public Treasuries of India are of the following classes, namely,

Negotiable.

Supply Bills.

Non-Negotiable.

I. Transfer Receipts for Service Remittances.

II. Transfer Receipts for Privilege Remittances.

III. Transfer Receipts for Sepoy's Family Remittance.

XXI.

A Supply Bill is identical in form with an ordinary Bill of Exchange or Draft, and is governed by the laws generally applicable to such instruments.

XXII.

Supply Bills are printed on water-marked paper, and can only be issued with the sanction of the Collector of the district or other Officer duly authorized to act for him, and on the terms prescribed by him. Unless otherwise ordered they should be drawn singly, but in sets of two when drawn

on Trans-Marine Treasuries, such as Pegu, Tenasserim Provinces, and the Straits' Settlements.

XXIII.

SERVICE REMITTANCES.

Remittances *bonâ fide* on the Public Service must be made by means of Transfer Receipts drawn upon the form headed "Public Service Transfer Receipt."

XXIV.

The Receipt is to be drawn in favor of the remitter who will transfer it by signing his name beneath the red crossing on the face of the Receipt, and at the same time inserting in the crossing the name of the party to whom it is intended that payment should be made. By this means the requirement of Government, that such Receipts should bear the signature of one of its own Officers in addition to that of the Drawing Officer, will be met.

XXV.

Payment must be made on presentation at the Treasury indicated in the Receipt either in cash or by transfer to some account as may have been noted by the remitter on the face of the Receipt. The endorsement of the party entitled to receive payment, upon the Receipt, will be a final acquittance to the Treasury Officer drawn upon.

XXVI.

The form should also be used for all Land Revenue payments made by means of Remittance from one Public Treasury to another; but for this purpose the crossed entry on the face of the Receipt should not be used. The particulars of the mehals, or landed property, on account of

which the payment is made, must be noted on the back of the Receipt for guidance of the Receiving Officer.

The form should be filled up as follows :—

Received from A. B. on account of C. D. Proprietor, the sum of Rupees
on account of Land Revenue demands to be transferred to his credit under Land Revenue as per particulars on the reverse.

XXVII.

A fee of one Rupee must be levied on each Land Revenue Transfer Receipt, when issued at par, and credited to Government.

Transfer Receipts for Service Remittances may be granted to the following parties at sight and at par.

XXVIII.

To all Officers, Civil or Military, for *bonâ fide* public purposes to be stated in the application.

XXIX.

To Judges, upon Treasuries nearest to the Court to which payment is to be made on account of costs of suits, &c., and on all Treasuries on account of sums realized in execution of decrees of other Courts.

XXX.

To Magistrates, on account of remittance of proceeds of estates, property, &c., belonging to deceased Police Officers.

XXXI.

To Registrars of Deeds, on acccount of remittance of fees received under Section III Act IV 1845.

XXXII.

To Commissioners of Revenue and Collectors in Bengal, on account of Court of Ward's Establishment.

XXXIII.

To Post Masters, on account of deposits made by parties travelling by dawk.

XXXIV.

To Collectors or Court of Wards in Bengal, on all Treasuries at 1 per cent. premium, for remittance of sums belonging to Wards' estates.

XXXV.

PRIVILEGE REMITTANCES.

Privilege Remittance Transfer Receipts will be issued on the form bearing that heading, and should be drawn in favor of the party named by the remitter.

XXXVI.

Transfer Receipts for Privilege Remittances of Military Officers and of European and Native Soldiers should be issued by Military Paymasters exclusively, except at Stations where there is no Paymaster.

Privilege Remittance Receipts may be granted.

XXXVII.

To Secretaries of the Service Funds for *bonâ fide* purposes of the Funds.

XXXVIII.

To Treasury Officers in favor of the Bengal Military, Military Orphan, and Medical Retiring Funds, on the General Treasury only on account of subscriptions to such Funds; and to Secretaries of District Committees of the Military Orphan Society for cash paid on account of subsistence of out-wards of the Lower Orphan School.

XXXIX.

To College, School, Road, Ferry Fund, and other Local Committees appointed by Government when shown to be necessary.

XL.

To all Officers in Civil Employ to the extent of their monthly allowances, on Calcutta only at one per cent. premium. The charge for premium will not be made whenever the Treasury is authorized to issue Supply Bills on Calcutta at par or at a discount.

XLI.

To Civil Servants holding permanent appointments in Bengal, but on deputation in the North-Western Provinces, or *vice versâ*, by the Treasury Officers of the District where their salary may be ordinarily payable at par, on the Treasury of the place where such Officers may be employed on duty.

XLII.

To Civil Servants on leave of absence for the amount of their salaries, when due, upon the Treasury nearest to the place at which they may reside on leave, at par, if absent on Medical Certificate, if on account of private affairs, 1 per cent. premium.

XLIII.

In favor of Uncovenanted Servants to the extent of their salaries, when transferred to another district, at par, on the Treasury of the district to which they may be removed.

XLIV.

In favor of Uncovenanted Servants attached to the Great Trigonometrical Survey, at par, on all Bengal Treasuries.

XLV.

To men of the Police Battalions in the form and on the terms for Sepoys' Remittances.

XLVI.

To private individuals, at the discretion of Treasury Officers, on Calcutta only, at 1 per cent. premium, and for even amounts of not less than (10) Ten Rupees.

XLVII.

SEPOYS' REMITTANCES.

These remittances will be made through Military Paymasters, but will be payable at Civil Treasuries. The Treasury Officer drawn upon will receive advice from the drawer, and the Transfer Receipt together with a roll descriptive of the payee, and a form of receipt for his signature will be sent by the Commanding Officer, to whom the payee's receipt, when duly signed, is to be returned for the satisfaction of the remitter.

XLVIII.

If the payee's corps has removed to another district the drawee may transfer the receipt by assignment to the Treasury Officer of that district, by whom it will be paid in accordance with the above rules. Notice of such assignment and payment should be immediately given to the drawer of the receipt by the Treasury Officer to whom it is paid.

XLIX.

Remittances unpaid at the expiration of six months from the date of the receipt, should not be paid, and the uncurrent receipt must be returned to the drawer for instructions and disposal.

L.

Custody Issue and Registry.

The forms for Bills, Receipts, &c., must be kept under the key of the Agent or Accountant, who should give out daily the books or packets required for use, and on their being returned before the office closes, the Agent should satisfy himself that none of the forms have been used or destroyed without his sanction. On receiving back the forms it should also be seen that the series of printed numbers remaining in the books or packets is unbroken.

LI.

Cancelled forms must be marked with the word "cancelled" and initialed by the Agent, who will also carefully file them, in order that they may be returned to Government before the issue of a fresh supply.

LII.

The forms must be used carefully in the order of the printed general number. Supply Bills, Public Service and Privilege Remittance Transfer Receipts should each have, in addition to the general number, a distinct series of annual numbers for each Treasury drawn upon, and in cases where a number is cancelled after the issue of a Bill or Receipt bearing a subsequent district number, intimation of cancellation should be sent to the drawee. The form of Register to be kept for transfer receipts is shown in the Appendix.

LIII.

Issue of Second and Third Bills, &c.

When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period of the issue, a "second" may, without

reference to the Civil Paymaster, be granted to the party who obtained the first or to the payee or the legal representative of either, but to no other party. If the bill should not have been presented for payment within a reasonable period, it will be necessary for the applicant to produce a certificate of non-acceptance or non-payment from the drawee, the issue of this certificate will of course be no bar to the acceptance and payment of the lost bill if presented before the second or third is accepted or paid.

LIV.

In the event of both the "first" and "second" being lost a "third" may be issued on the same terms as the "second," the non-acceptance and non-payment of the first and second being certified.

LV.

The "second" and "third" must be drawn in exactly similar terms with the "first," the same date, number, amount, and payee, so that if a lost bill has been endorsed, the endorsee must apply for a second through the original payee. It is not essential to the validity of a "second" or "third" that it should bear the name of the Officer who issued the first. It must be issued under the signature of the Officer in charge of the Treasury at the time.

LVI.

Duplicates of lost transfer receipts may be issued, on sufficient cause being shown on the application of either the remitter or the payee, without production of a non-payment certificate. Forms for Duplicates are printed with blue ink, and enfaced with the word "Duplicate."

LVII.

ADVICE.

Advices must be sent to the Collector of all bills and transfer receipts, on the day of issue, and in time to admit of their being despatched by the first Mail after the close of business.

Forms of advice will be supplied.

LVIII.

ACCEPTANCE.

Bills drawn at *sight* or at a longer currency must be accepted by a Government Officer duly authorized.

LIX.

CANCELLATION.

A bill may be cancelled by the drawer and the amount paid without the Civil Paymaster's sanction if the applicant is the payee or endorsee or his legal representative, and provided that no second and third of the set have been issued. The endorsements on the bill must be regular, and the bill properly receipted, will be delivered up on payment. If cancellation is requested by the remitter, and he is not also the payee of the bill, he should be required to have the bill duly endorsed to him. If there is any difficulty in having it so endorsed, the bill, with a statement of the particulars of the case, should be forwarded for the orders of the Civil Paymaster.

LX.

The word "cancelled" should be conspicuously noted on the face of the bill and initialed by the Treasury Officer.

LXI.

An accepted bill should not be cancelled unless for any special reasons the acceptance has been duly cancelled by the acceptor, but in that case, prior to refund, reference should be made to the Civil Paymaster for sanction.

LXII.

Refund being allowable only on a bill which is produced and delivered up, applications to the drawer for refund of lost bills should be refused. In such cases a "second" should be issued, and the party obtaining it be compelled to take payment at the Treasury drawn on, either in cash or by a transfer bill.

LXIII.

When bills have been issued in sets the whole set must be delivered up for cancellation.

LXIV.

No second or third of older date than six months should be paid without reference to the Civil Paymaster

LXV.

On cancellation of a bill immediate notice is to be given to the Treasury on which it was drawn.

LXVI.

Transfer Receipts of every description may be cancelled at the discretion of the drawer on return of the document.

LXVII.

PAYMENTS.

Payment should always be made to the real proprietor of a bill, or to some person duly authorized by him to receive payment. If the holder of a bill die, it should be paid only

to his legal representative; if, however, the amount is under 100 Rupees, and there is no dispute, Treasury Officers are authorized to pay to claimants without requiring the production of a certificate of administration. When payment is made to an Agent or Attorney, it is desirable for the satisfaction of the Office of Account that a note should be made on the bill of the existence of the Power of Attorney or Letter of Authorization.

LXVIII.

EXCHANGE OF DRAFTS.

Transfer Receipts can only be exchanged under the following rules:—

In lieu of Transfer Receipts on the Public Service, if the holder be a Public Officer and require the exchange receipt for a public purpose duly specified in his application.

LXIX.

In lieu of Private Remittance Receipts if the payee has been removed to a distance from the Treasury on which the original receipt was granted.

LXX.

LETTERS OF CREDIT.

Letters of Credit in favor of Officers of the Civil, Military, Public Works, Postal, and Telegraph Departments will be granted by the Deputy Auditor and Accountant General of Bengal,* whose signature it must be carefully seen that such credits bear. A Letter of Credit is only available for the month

* Or by Deputy Auditor and Accountants General of the Punjaub and N. W. Provinces, as the case may be.

for which it is issued, and must be lodged with the Treasury from which the funds are to be drawn. The amount of the Credit will be at once credited in the Account Current Department of the Bank in name of the payee, and a corresponding debit passed in the Treasury Sheets. The amount placed in account current will be drawn against on the Bank's form of cheque, and at the end of the month for which the credit has been allowed, the Officer, in whose favor it may have been granted, will furnish the Agent of the Bank with a memorandum showing the original amount of the credit, the number and amount of cheques drawn against it, and authorizing the re-transfer of the undrawn balance to the credit of the Collector.

LXXI.

Cheques are not to be drawn for sums under Rs. 10.

LXXII.

Executive and Disbursing Officers of the Military Department may obtain advances from Civil Treasuries, in cases of unforeseen emergency, on the authority of Station or Division Orders.

LXXIII.

Such advances will be debited at once to the Military Department "in the Treasury Accounts."

LXXIV.

Military Departmental Receipts and Cash Security Deposits.

Amount received from Executive Officers on account of Sale of Stock and unserviceable articles, recoveries of retrenchments and all other miscellaneous Receipts will be credited in the Treasury Accounts as "Military Remittances."

An acknowledgment in duplicate will be granted for all such receipts.

LXXV.

Cash tendered by any party on the public account in the Military Department, must be accompanied by an order from the Executive Officer authorizing the money to be received at the Treasury, when received the amount will be credited under "Military Remittances," and a receipt in duplicate granted. The original receipt will be delivered to the party from whom the money is received, and the duplicate will be forwarded to the Executive Officer named in the order.

LXXVI.

Whenever a Government Officer tendering money may desire to have it brought to credit in the accounts of any particular Executive Officer at a distance, he must obtain from the Treasury a "Service Transfer Receipt" in the prescribed form in exchange for cash; and forward the Transfer Receipt so obtained to the Executive Officer concerned for adjustment.

LXXVII.

Cash Security Deposits.

Deposits of cash made in favor of Departmental Executive Officers will be credited under the head of "Military Deposits" subordinate to "Military Remittances."

LXXVIII.

For refund of the deposit the Executive Officer will write an order for the refund of the amount on the back of the receipt and deliver it to the depositor, who will himself obtain payment from the Treasury, such refunds will be debited to "Military Deposits."

LXXIX.

Government Loan Paper Security Deposits.

Government Paper lodged in deposit with any Military Department of Government for the public service will be received into the Treasury for safe custody, if deposited for a period not exceeding six months, a receipt will be granted to the Executive Officer lodging the papers, and on his making application for their return the receipt must be delivered up to the Treasury Officer.

LXXX.

Promissory Notes deposited for more than six months will be forwarded by the Executive Officer to the General Treasury, Bank of Bengal.

LXXXI.

The Bank will be kept open for the transaction of Treasury buisness on all recognized holidays if so required by the Collector of the district.

R. P. HARRISON,
Offg. Accountant General to the Government of India.

Geo. DICKSON,
Secretary and Treasurer to the Bank of Bengal.

APPENDICES.

BENGAL

7TH APRIL

Dr. *Cash.* *Daily Statement of*

To Salt.									
For amount received from Biprodoss Dey account tender for Salt ...	.....	...	...	8,160	0	0	8,160	0	0
To Customs.									
For amount of Collector's Challan of date ...	.....	...	...	.....	...	..	7,000	0	0
To Assessed Taxes.									
For amount deducted from Audited, Bills as per Contra ...	.....	...	...	.....	...	...	107	0	0
To Local Remittances.									
For amount received from the Collector of 24-Pergunnahs account Revenue Remittances ...	.....	...	...	36,415	0	6	36,415	0	6
Carried over	.....	..	..	.. ...	...	..	51,682	0	6

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Revenue Account. *Contra.* CR.

By Charges Against Income.									
For amount paid to H L. Dampier, Secretary to the Board of Revenue, account Charges for the Ward's Seminary during December 1861 ...	...	...	...	3,000	0	0	3,000	0	0
By Salt.									
For amount paid to the Salt Agent, Hidgellee, as per Accountant General's Letter of Credit, No. 27, dated 4th April 1862 ...	...	...		...	...		20,000	0	0
Carried over	...	...	...	...	...	...	23,000	0	0

BENGAL

7TH APRIL

DR. *Cash.* *Daily Statement of*

Brought over ...	.....	...	...	.....	...	...	51,682	0	6
To Education, Science, and Arts.									
For amount received from H. Woodrow, Inspector of Schools, S. W. Bengal, being refund of a Duftry's pay for March 1862 ...	.....	...	...	6	0	0	6	0	0
To Public Works Department.									
For amount received from the Superintendent of Suburban Roads, being balance of Letter of Credit in his favor for March ...	.....	...	...	.....	...	...	7,000	0	0
To Ecclesiastical.									
For amount received from A. Murdoch and Co., on account of Monumental Fee	.....	...	...	50	0	0	50	0	0
Carried over	.....	...	...	.....	...	...	58,738	0	6

GOVERNMENT.

1862.

Services Accounts. *Contra.* CR.

Brought over ...	.....	...	...	.....	...	...	23,000	0	0
By Public Works Department.									
For amount of a Bill paid as per List* ...	†65	0	0	.....	...	...	200	0	0
By Ecclesiastical.									
For amount paid to the Reverend A. B. Spry, being difference of Salary as Junior Presidency Chaplain for two days, Income Tax ...	1	0	0	25	0	0	25	0	0
By Education, Science, and Arts.									
For amount of 2 Bills paid as per List ...	6	0	0	186	6	0	186	6	0
By Law and Justice.									
Paid Hurro Chunder Ghose, Judge of the SmallCauses Court, Salary for March ...	48	0	0	.....	...	...	1,200	0	0
By Salaries and Expenses of the Public Department.									
Paid E. H. Lushington, Secretary, Bengal Government, Establishment for March 1862 ...	52	0	0	.....	...	...	1,300	0	0
By Superannuation and Retired Allowances.									
Paid Wooma Churn Roy, Pension for March 1862 ...	.....	...	...	.....	..	...	16	0	0
Carried over	172	0	0	.. ...	...	...	25,927	6	0

* Documents in which various deductions are made are detailed in sheets similar to the specimen annexed hereto. The detailed sheets are to be sent to the Collector to enable him to verify the totals in cases like the above.

† Deductions on account of Subscriptions to the various Funds are credited in the "Daily Statement of Service Funds," India Accounts.

BENGAL

7TH APRIL

DR. *Cash.* *Daily Statement*

Brought forward ...	.....	...	.	.....	...	...	58,738	0	6
To Supply Bill.									
For amount of a Draft on Monghyr in favor of the Rev. Thomas Lendley, premium ...	110	0	0	.....	...	...	11,000	0	0
Credited to India Account ...	110	0	0						
To Public Service Remittance.									
For amount of a Draft on Rajmahal, in favor of Prem Chunder Sein ...	.....	...	...	.....	...	...	200	0	0
To Privilege Remittance.									
For amount of a Draft on Purwah, in favor of George Henderson and Co. ...	.....	...	...	.....	...	...	5,000	0	0
Total Rupees ...	.....	...	...	.....	...	..	74,938	0	6

GOVERNMENT.

1862.

of Remittances. *Contra.* CR.

Brought forward ...	172	0	0	.....	...	...	25,927	6	0
By Supply Bill.									
For amount of Hazareebaugh Treasury, Draft No. 29, paid ...	.....	...	...	.....	...	...	2,000	0	0
By Public Service Remittance.									
As above ...	.....	...	..	.....	...	...	.....	...	...
By Privilege Remittance.									
As above ...	.....	...	...	.....	...	...	.....	...	...
Total Rupees ...	172	0	0	.....	...	...	27,927	6	0

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7TH APRIL

DR. *Cash.* *Daily Statement of*

To Electric Telegraph.									
For amount received from the Assistant Superintendent, Government Telegraph Office Account, Message Collections ...	.....	..	..	5,000	0	0	5,000	0	0
To Post Office.									
For amount received from the Post Master of Calcutta, account Post Office Collections for March 1862 ...	.....	..	..	1,000	0	0	1,000	0	0
To Miscellaneous.									
For amount of Premium received on Supply Bill issued on the Bengal Treasuries ...	.....	..	..	110	0	0			
For amount of Premium on Railway Bills	.....	..	..	375	0	0	485	0	0
To Assessed Taxes.									
For amount deducted from Audited Bills as per list and Contra ...	.....	..	..	492	0	0			
For amount on Interest Draft as perContra	.....	..	..	4	0	0	496	0	0
Carried over	.....	..	..	.....	..	..	6,981	0	0

GOVERNMENT.

1862.

Revenue Account. *Contra.* Cr

By Electric Telegraph.									
Paid Superintendent of the Electric Telegraph, Bengal Circle, for Contingent Charges for March ...	.....	...	...	.....	...	...	1,000	0	0
By Post Office.									
Paid W. McGowan, Post Master of Calcutta, for Establishment for the month of March 1862, Income Tax ...	40	0	0	1,000	0	0	1,000	0	0
Carried over	40	0	0	.....	...	...	2,000	0	0

INDIAN

7TH APRIL

DR. *Cash.* *Daily Statement of*

Brought forward	6,981	0	0
Carried over	6,981	0	0

GOVERNMENT.

1862.

Civil Service Account. *Contra.* CR.

Brought forward	40	0	0	.....	...	...	2,000	0	0
By Salaries and Expenses of the Public Department.									
For Amount of a Bill paid as per List ...	950	0	0	5,000	0	0	5,000	0	0
By Superannuation and Retired Allowance.									
For Amount of a Bill paid as per List ..	37	0	0	.....	...	...	300	0	0
By Law and Justice.									
For Amount of a Bill paid as per List ...	160	0	0	.....		...	1,000	0	0
By Education, Science, and Art.									
For Amount of a Bill paid as per List...	120	0	0	.....	...	...	3,000	0	0
By Ecclesiastical.									
For Amount of a Bill paid as per List ...	100	0	0	.....	...	...	1,000	0	0
Carried over	1,407	0	0	.....	...	...	12,300	0	0

INDIAN

7TH APRIL

DR. *Cash.* *Daily Statement of*

Brought forward ...	6,981	0	0
Carried over	6,981	0	0

GOVERNMENT.

1862.

Interest Account. *Contra.* CR.

Brought forward ...	1,407	0	0	.....	...	...	12,300	0	0
By Interest on Public Loans.									
For amount of an Interest Draft of the 5½ per Cent. Loan of 1859-60, Income Tax ...	4	0	0	100	0	0			
For amount paid to the Secretary, B. M. Fund, being Interest accrued on a Treasury Note No. paid this day...	.....	...	...	100	0	0			
							200	0	0
By Treasury Notes.									
For amount paid to the Secretary, Bengal Medical Retiring Fund, being value of a Treasury Note No. principal ...	.....	..	...	.....	...	...	2,000	0	0
By Bills drawn by the Secretary of State to the Government of India on account of Interest ...	.. ...	...	...	.....	...	...	5,000	0	0
Carried over	1,411	0	0	.....	.	...	19,500	0	0

INDIAN

7TH APRIL

DR. *Cash.* *Daily Statement*

Brought forward ...	.....	...	...	.....	...	...	6,981	0	0
To U. S. Family Pension Fund.									
For amount deducted from Audited Bills, as per list ...	.....	...	...	.....	...	...	145	0	0
To Civil Service Annuity Fund.									
For amount deducted from Audited Bills, as per list ...	.....	...	...	.....	...	...	300	0	0
To Civil Service Ordinary Fund.									
For amount deducted from Audited Bills, as per list ...	.....	...	...	.....	...	...	100	0	0
To Civil Service Additional Fund.									
For amount deducted from Audited Bills, as per list ...	.....	...	...	.....	...	...	150	0	0
To Medical Retiring Fund.									
To Military Fund.									
For amount deducted from Audited Bills, as per list ...	.....	...	...	.....	...	...	40	0	0
To Military Orphan Fund.									
For amount deducted from Audited Bills, as per list ...	.....	...	...	.....	...	...	85	0	0
To Civil Service Absentee Fund.									
For amount deducted from Audited Bills, as per list ...	.....	...		.....	...	...	200	0	0
Carried over	.....	...	...	.....	...	...	8,001	0	0

GOVERNMENT.

1862.

of Service Funds. *Contra.* CR.

Brought forward ...	1,411	0	0	.....	...	...	19,500	0	0
By Civil Service Additional Fund.									
Paid Secretary to the Fund for Establishment and Contingencies for March 1862 ...	.....	...	...	500	0	0	500	0	0
By Civil Service Ordinary Fund.									
Paid ditto ditto ...	.....	...	...	750	0	0	750	0	0
By Medical Retiring Fund.									
For amount of Establishment and Office Contingencies for March 1862 ...	.....	.	..	900	0	0	900	0	0
Carried over	1,411	0	0	.....	...	...	21,650	0	0

INDIAN

7TH APRIL

DR. *Cash.* *Daily Statement of*

Brought forward ...	8,001	0	0
To East Indian Railway Company.			
For amount received from E. Palmer, Agent, on account of the East Indian Railway Company ...	75,000	0	0
Carried over	83,001	0	0

GOVERNMENT.

1862.

Deposits and other Account. *Contra.* CR.

Brought forward ...	1,411	0	0	.....	..	..	21,650	0	0
By East Indian Railway Company.									
For amount paid E. Palmer, Agent, as per Accountant General's Letter of Credit, No. 7, dated 2nd April 1862 ...	.....	...	...	.....	...	..	10,000	0	0
Carried over	1,411	0	0	.....	..	..	31,650	0	0

INDIAN

7TH APRIL

DR. *Cash.* *Daily Statement*

Brought forward ...	.....	...	...	.....	.	...	83,001	0	0
To Military Department.									
For amount received from the Presidency Paymaster on account of Fines ...	.....	...	...	.....	...		200	0	0
To Railway Bills.									
For amount received from E. Palmer, Agent, on account of Railway Bills, with premium* ...	.....	...		375	0	0	20,000	0	0
To Privilege Remittances.									
For amount received from A. B. Spry, for a Draft on Allahabad, in favor of A. H. Turnbull ...	.....		...	. ....	...	...	300	0	0
To Public Service Remittance.									
For amount received for a Draft on Moradabad, in favor of Thos. Oldham	.....	...	...	.....	...	...	700	0	0
To Public Service Remittances.									
For amount received for a Draft on Lucknow, in favor of Thos. Wood ...	.....	...	...	. ...	...	...	400	0	0
To Supply Bills.									
For amount received from A. B. Goodall, for a Draft on Meerut, in favor of G. Gould ...	.....	...	...	.....	..	...	200	0	0
							104,801	0	0
To amount received this day on account Bengal Government ...	.....	...	...	.....	...	...	74,938	0	6
							1,79,739	0	6
To Balance of the 6th instant ...	.....	..	...	.....	...	...	1,30,000	0	0
Total Rupees ...	.....		.	.. .,,	...	...	3,09,739	0	6

* Premiums are credited under "Miscellaneous" in the "Daily Statement of Revenue," India Accounts.

GOVERNMENT.

1862.

of Remittances. *Contra.* CR.

Brought forward ...	1,411	0	0	.....	...	...	31,650	0	0
By Military Department.									
For amount of 1 Bill, as per List ...	.....	.	...	.....	...	...	700	0	0
By Adjusted Charges on Accnt. other Govt.									
For amount of 1 Bill, as per List ...	20	0	0	.....	...	...	500	0	0
By Adjusted Charges on Accnt. other Provs.									
For amount of 1 Bill, as per List ...	20	0	0	.....	...	...	1,500	0	0
By Railway Bills.									
For amount of 1 Bill, as per List ...	.....		...	.....	...	...	1,000	0	0
By Privilege Remittances.									
For amount of 2 Bills, as per List (North-West Provinces) ...	.....	...	...	.....	...	...	4,000	0	0
For amount of 2 Bills, as per List, North-West Provinces (Military) ...	.....	...	...	.....	...	..	2,000	0	0
For amount of 3 Bills, as per List (Punjab) ...	.....	...	...	.....	...	...	3,000	0	0
For amount of 2 Bills, as per List Punjab (Military) ...	.....	...	.	.....	...	...	2,000	0	0
By Public Services Remittances.									
As above ...	.....	...	...	.....	...	...	500	0	0
By Supply Bills.									
As above ...	.....	...	...	.....	...	...	600	0	0
By Remittance to other Government Account Current with London.									
For amount of 3 Bills, as per List ...	.....	...	...	.....	...	...	5,000	0	0
	1,451	0	0	.....	.	..	52,450	0	0
By amount paid this day on account Bengal Government ...	172	0	0	.....	...	...	27,927	6	0
Rs.	1,623	0	0	.....	.	...	80,377	6	0
By Balance ...	.....	.	...	.....	...	...	2,29,361	10	6
Total Rupees ...	.....	...		....	...	...	3,09,739	0	6

BENGAL.

Date.	Details.	Civil Service Absentee Fund.	Premium.	Uncovenanted Service F. Pension Fund.	Medical Retiring Fund.	Military Orphan Fund.	Military Fund.	Civil Service Annuity Fund.	Civil Fund. Ordinary.	Civil Fund. Additional.	Assessed Taxes.	Net.	Gross.
	Education, Science, and Art.												
	Paid Jogut Chunder Chatterjee, Deputy Inspector of Schools, 24-Pergunnahs, Salary for March ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	6 0 0	144 0 0	150 0 0
	Ditto for Travelling Allowance ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	36 6 0	36 6 0
											6 0 0	180 6 0	186 6 0
	Public Works Department.												
	Paid Lieutenant Colonel J. P. Beadle, Travelling Allowance ..	.....	.....	.....	.....	25 0 0	40 0 0	.....	.....	.....	.....	135 0 0	200 0 0

INDIA.—THE 7TH APRIL 1862.

DATE.	DETAILS.	Civil Service Absentee Fund.	Premium.	Uncovenanted Service F. Pension Fund.	Medical Retiring Fund.	Military Orphan Fund.	Military Fund.	Civil Service Annuity Fund.	CIVIL FUND. Ordinary.	CIVIL FUND. Additional	Assessed Taxes.	Net.	Gross.
	Military Department.												
	Paid Callachand Ghose for refund, as per Receipt of the Secretary, Bank of Bengal. ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	700 0 0	700 0 0
	Adjusted Charges on account other Government.												
	Paid James Hume, Assistant Commissioner, Punjab, Salary for March 1862 ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	20 0 0	480 0 0	500 0 0
	Adjusted Charges on account other Provinces.												
	Paid G. Ackland, Commissioner of Lucknow, Salary for March 1862..	.....	.....	.....	.....	.....	.....	.....	.....	.....	20 0 0	1,480 0 0	1,500 0 0
	Railway Bills.												
	Paid Secretary Bank of Bengal, amount of a Railway Bill ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000 0 0	1,000 0 0

INDIA.—THE 7TH APRIL 1862.

DATE.	DETAILS.	Civil Service Absentee Fund.	Premium.	Uncovenanted Service F. Pension Fund.	Medical Retiring Fund.	Military Orphan Fund.	Military Fund.	Civil Service Annuity Fund.	CIVIL FUND. Ordinary.	CIVIL FUND. Additional.	Assessed Taxes.	Net.	Gross.
	Salaries and Expenses of Public Department.												
	Paid Hon'ble J. C. Erskine, Salary for March 1862 ..	200 0 0	.....	.....	.....	.....	.....	300 0 0	100 0 0	150 0 0	200 0 0	4,050 0 0	5,000 0 0
	Superannuation and Retired Allowances.												
	Paid E. C. Davidson, Pension for March 1862 ..	.....	.....	25 0 0	.....	.....	.....	.....	.....	.....	12 0 0	263 0 0	300 0 0
	Law and Justice.												
	Paid J. R. Douglas, and T. C. Owen, Translators, &c., of the Supreme Court, Salary for March 1862 ..	.....	.....	120 0 0	.....	.....	.....	.....	.....	.....	40 0 0	840 0 0	1,000 0 0
	Education, Science, and Art.												
	Paid T. Oldham, for Abstract of Establishment of the Geological Survey Office ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	120 0 0	2,880 0 0	3,000 0 0
	Ecclesiastical.												
	Paid Reverend Spry, Salary for March 1862 ..	.....	.....	.....	.....	60 0 0	.....	.....	.....	.....	40 0 0	900 0 0	1,000 0 0

FORM OF TRANSFER RECEIPT REGISTER.

ALLAHABAD.

Date of Issue.	Public Service Receipt. No.	Privilege Remittance Receipt No.	General. No.	By whom remitted.	To whom remitted.	Nature of Receipt.	Amount.			Remarks.	Agent's initials.
April 7	1	.....	00021	Thos. Jones ...	Mrs. E. Barber...	P. S. R.	20	0	0		
		1	00025	C. Cooke ...	Wm. Smith ...	P. R.	100	0	0		

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